

REGISTERED CHARITY NUMBER: SC001279

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2023
for
Castlemilk Citizens Advice Centre**

Castlemilk Citizens Advice Centre

Contents of the Financial Statements for the year ended 31 March 2023

CONTENTS

Page	2	Index
	3 - 5	Trustees Annual Report
	6	Independent Examiner's Report
	7	Receipts and Payments
	8	Balance Sheet
	9	Accounting Policies
	10 – 13	Notes to the Financial Statements

Castlemilk Citizens Advice Centre Report of the Trustees for the Year ended 31 March 2023

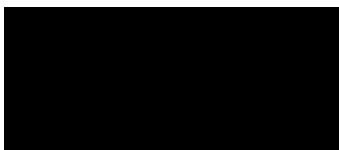
The Committee, who are Trustees for the purpose of Charity Law, are pleased to present their report together with the Financial Statements of the Club for the year ended 31 March 2023.

Reference and Administrative Details

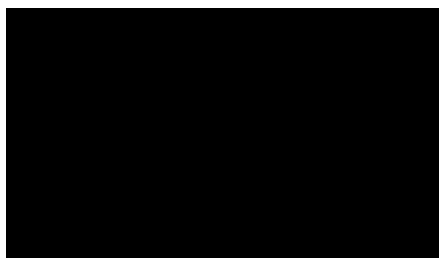
Charity Name: Castlemilk Citizens Advice Centre

Charity Registration Number: SC001279

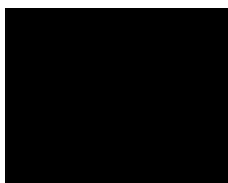
Principal Address:



Trustees



Independent Examiner



Bankers

Clydesdale Bank, Main Street, Rutherglen

Castlemilk Citizens Advice Centre Report of the Trustees for the Year ended 31 March 2023

Structure, Governance and Management

Governing Document

The centre is unincorporated association and is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Appointment of trustees is governed by the Constitution of the Charity. The management committee is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing committee member.

Induction and training of new trustees.

Most trustees are already familiar with the practical work of the charity and encouraged to attend training session and development days of the organisation.

New trustees are encouraged to attend training sessions and development days of the organisation.

Organisational Structure

The charity is managed by a committee which meets eight times in a year to discuss the results of the centre and any future developments.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

The objects of the charity are to provide the services of a Citizens Advice Centre in the Castlemilk area and surrounding environs.

Achievements and Performance

The centre provides advice, assistance representation in areas encompassing the following areas:

Welfare benefits

Appeal tribunals

Money advice

Employment advice

Castlemilk Citizens Advice Centre Report of the Trustees for the Year ended 31 March 2023

Financial Review

Principal Funding Sources

Glasgow City Council
GGNHS – Welfare Rights and Primary Care

Reserves Policy

At 31 March 2023 the centre's reserves were £147,881. It is the centre's policy to hold nine months expenses in reserves.

Future Developments

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

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Date 10 October 2023

Independent Examiner's Report For the year ended 31 March 2023

Independent Examiner's Report to the Trustees of Castlemilk Citizens Advice Centre

I report on the accounts for the year ended 31 March 2023 set out on pages six to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

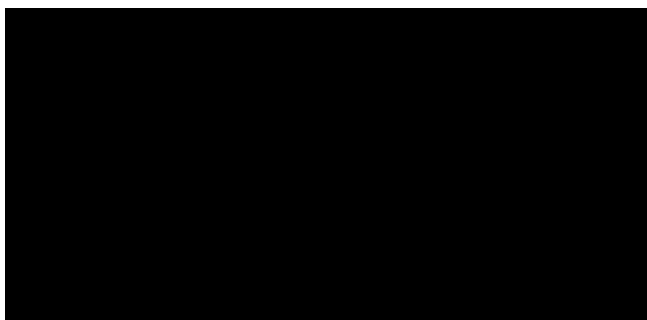
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 10 October 2023

Castlemilk Citizens Advice Centre

Receipts and Payments Account

For the Year Ended 31 March 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
<u>RECEIPTS</u>					
Incoming resources from charitable activities	1	234,091		234,091	244,350
Other incoming resources					
<u>Total Receipts</u>		<u>234,091</u>	<u></u>	<u>234,091</u>	<u>244,350</u>
<u>PAYMENTS</u>					
	2				
Charitable activities		232,222		232,222	232,095
<u>Total Payments</u>		<u>232,222</u>	<u></u>	<u>232,222</u>	<u>232,095</u>
SURPLUS (DEFICIT) FOR THE YEAR		1,869		1,869	12,255
Transfers between funds					
SURPLUS (DEFICIT) FOR THE YEAR		<u>1,869</u>	<u></u>	<u>1,869</u>	<u>12,255</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		147,881		147,881	135,626
<u>TOTAL FUNDS CARRIED FORWARD</u>		<u>149,750</u>	<u></u>	<u>149,750</u>	<u>147,881</u>

The notes form part of these financial statements

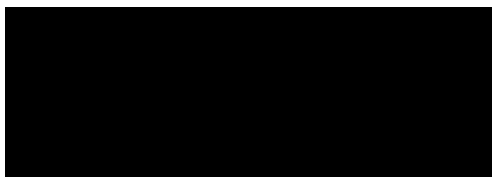
Castlemilk Citizens Advice Centre

Balance Sheet

At 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Bank and cash in hand					
Opening balances				147,881	135,626
Surplus (deficit) for the year				<u>1,869</u>	<u>12,255</u>
				149,750	147,881
				=====	=====
Unrestricted funds					
General funds	7			<u>149,750</u>	<u>147,881</u>
				=====	=====
Liabilities					
Accrued accountancy fee				660	660
				===	===

The financial statements were approved by the Board of Trustees on 10 October 2023 and were signed on its behalf by:

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The notes form part of these financial statements

Castlemilk Citizens Advice Centre

Notes to the Financial Statements

for the Year Ended 31 March 2023

Accounting Policies

Income

All income is recorded on a receipt's basis.

Expenditure

Expenditure is recorded as payment occurs and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Castlemilk Citizens Advice Centre
Notes to the financial statements
For the Year Ended 31 March 2023

	Unrestricted	Restricted		
	Funds	Funds	Total	
	2023	2023	2023	2022
1 Income from Charitable Activities				
East Dunbartonshire	621		621	621
GCC Financial Inclusion				
Services	142,290		142,290	154,814
Citizens Advice Scotland	91,180		91,180	88,915
	<u>234,091</u>	<u></u>	<u>234,091</u>	<u>244,350</u>

Castlemilk Citizens Advice Centre
Notes to the financial statements
for the Year Ended 31 March 2023

	Unrestricted	Total	
	Funds	Funds	Total
	2023	2023	2022
2 Analysis of Resources Expended			
Salaries	191,764	191,764	183,842
Employer's NIC	17,183	17,183	11,451
Rent, property charges, rates insurance and repairs	11,931	11,931	20,537
Equipment and leasing			1,839
Training			
Travel	1,446	1,446	1,220
Postage			337
Stationery and office supplies	439	439	267
Telephone	2,607	2,607	4,442
Information updating			816
Membership fees	1,035	1,035	1,618
Accountancy	660	660	630
Cleaning	4,038	4,038	3,955
General	1,119	1,119	541
	<u>232,222</u>	<u>232,222</u>	<u>232,095</u>

Castlemilk Citizens Advice Centre
Notes to the financial statements
for the Year Ended 31 March 2023

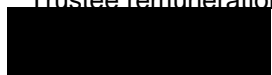
	2023	2022
	£	£
3 Staff costs and numbers		
Salaries and wages	191,764	183,842
Social security costs	17,183	11,451
Total	<u>208,947</u>	<u>195,293</u>

The average number of employees during the year, calculated based on a head count, was as follows:

	2023	2022
	Number	Number
Management	1	1
Welfare rights adviser	1	1
Support	7	7
Early years worker	1	1
	<u>10</u>	<u>10</u>

4 Trustee Remuneration and Related Party Transactions

Trustee remuneration includes the following:

	18,460	24,674
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Castlemilk Citizens Advice Centre
Notes to the financial statements
for the Year Ended 31 March 2023

5 Creditors

	2023	2022
	£	£
Accrual	690	660
	690	660